
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT
FINANCE



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MEMORANDUM

TO: ALL PIPELINE COMPANIES

FROM: Department of Local Government Finance (DLGF)

SUBJECT: SPECIAL INSTRUCTIONS FOR COMPLETING ANNUAL REPORT UD-45

DATE: February 1, 2003

SPECIAL INSTRUCTIONS FOR PIPELINE COMPANIES

Before completing Schedule A, all Pipeline companies shall complete Schedule A-6 (Pipe Valuation) and Schedule A-7 (Utility Distributable Property of Pipeline Companies). Schedule A-6 is used to report pipe values, while Schedule A-7 is used to report the value of all utility distributable property other than pipe.

Instructions for Completing Schedule A-6

List the total length of all pipelines within the State of Indiana by year of construction, size and type. Attach additional sheets as required. Enter the assessed value per mile of pipeline from the Schedule of Pipeline Values adopted by the State Board. Carry the Indiana True Tax Value shown to Line 42 of Schedule A.

Instructions for Completing Schedule A-7

Report on this schedule all utility distributable property except for pipelines. Pipelines are reported on Schedule A-6. The total true tax value of depreciable property shown on this schedule shall not be less than thirty percent (30%) of original cost. This limitation shall also apply to fully depreciated property still in use. It is important that all columns are completed.

Carry the value shown to Line 43 of Schedule A.

Schedule A - Computation of Assessment

The Schedule A is used to compute the true tax value of the utility company's property. Since the utility plant used by pipeline companies consists of its pipelines and distributable property, pipeline companies need **enter values only on Lines 42, 43, 46, 47 and 48. Pipeline companies shall also complete Lines 49 and 50.**

Schedule A-2 - Leased Property

Report all property held, possessed or controlled but not owned. Part I-B would include all leased distributable property and pipelines. The value shown in Part I-B should be included on Schedule A-6 or Schedule A-7. Leased property reported on Form 1 will be included in Schedule A on Line 48 from Schedule G.

Your cooperation with the DLGF in completing the Annual Report (Form UD-45) at the earliest possible date will be greatly appreciated. Additional schedules or further information may be obtained by writing this office or by calling (317) 232-3756 between 8:00 a.m. and 4:30 p.m. (EST).